

## IN THE CLAIMS:

Please amend the claims being submitted herewith as follows:

1. (Currently Amended) A damping material comprising:  
at least one type of polymeric material,  
wherein the polymeric material has a sea-island structure,  
the loss factor  $\tan \delta I$  of a polymeric material constituting an ~~[[the]]~~ island phase of the sea-island structure is larger than a ~~[[the]]~~ loss factor  $\tan \delta M$  of a polymeric material constituting a ~~[[the]]~~ sea phase of the sea-island structure, and a ~~[[the]]~~ ratio of the elastic modulus of the polymeric material constituting an ~~[[the]]~~ island phase to the elastic modulus of the polymeric material constituting the sea phase is in the range of 0.1 to 2.
2. (Original) The damping material according to claim 1, wherein gas bubbles are present in the polymeric material constituting the sea phase.
3. (Currently Amended) The damping material according to claim 1 ~~[[or 2]]~~, wherein a ~~[[the]]~~ shear modulus  $\mu I$  of the polymeric material constituting the island phase is in the range of  $5 \times 10^5$  to  $4 \times 10^9$  Pa.
4. (Currently Amended) The damping material according to ~~any one of claim~~ ~~[[s ]]~~1 ~~[[to 3]]~~, wherein the loss factor  $\tan \delta I$  of the polymeric material constituting the island phase is in the range of 0.1 to 10.
5. (Currently Amended) The damping material according to ~~any one of claim~~ ~~[[s ]]~~1 ~~[[to 4]]~~, wherein a ~~[[the]]~~ shear modulus  $\mu M$  of the polymeric material constituting the sea phase is in the range of  $5 \times 10^6$  to  $2 \times 10^9$  Pa.
6. (Currently Amended) The damping material according to ~~any one of claim~~ ~~[[s ]]~~1 ~~[[to 5]]~~, wherein two or more types of polymeric material are contained.
7. (Currently Amended) The damping material according to ~~any one of claim~~ ~~[[s ]]~~1 ~~[[to 5]]~~, wherein one type of polymeric material is contained and the polymeric material is

a graft copolymer or a block copolymer.

8. (Currently Amended) A damping metal sheet comprising a damping structure in which the damping material according to ~~any one of claim~~1 [1 to 7] is bonded on a metal sheet.